

Connecticut State Board of Accountancy  
September 07, 2011  
Minutes

Chairman Thomas F. Reynolds, called the meeting to order at 08:37 A.M. at the State Board of Accountancy, 30 Trinity Street 250, Hartford, CT 06106.

Present:

Thomas F. Reynolds, CPA, Chairman  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA  
Richard H. Gesseck, CPA  
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST  
Richard L. Sturdevant  
Martha S. Triplett, Esq.  
Michael Weinshel, CPA

Staff Members Present:

David L. Guay, SBOA Manager  
Angel D. Acevedo, Office Assistant

Absent:

James S. Ciarcia  
Lee R. Schlesinger

A motion was made by Philip DeCaprio and seconded by Michael Weinshel to add an Executive Session to discuss pending litigation, as the first item on the agenda and a second Executive Session, as the last item on the agenda of the September 07, 2011 Board Meeting to discuss personnel matters. All voted in favor; no votes against and no abstentions.

A motion was made by Philip DeCaprio and seconded by Michael Weinshel to enter into the Executive Session to discuss pending litigation with an invitation extended to David Guay, SBOA Manager & Robert D. Snook, Assistant Attorney General at 08:39 A.M. All voted in favor; no votes against and no abstentions.

A motion was made by Philip DeCaprio and seconded by Michael Weinshel to come out of Executive Session at 08:59 A.M. All voted in favor; no votes against and no abstentions.

A motion was made by Philip DeCaprio and seconded by Michael Weinshel to approve the minutes of the August 02, 2011 Board Meeting with minor changes. All voted in favor; no votes against and no abstentions.

A motion was made by Philip DeCaprio and seconded by Leonard Romaniello to table the vote on the August 19, 2011 Special Board Meeting Minutes. All voted in favor; no votes against and no abstentions.

A motion was made by Leonard Romaniello and seconded by Richard Gesseck to approve the Draft Meeting Dates for 2012. All voted in favor; no votes against and no abstentions.

Thursday, February 2, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, March 1, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, April 5, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, May 3, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, June 7, 2012	8:30 A.M. Cyrenius H. Booth Library, 25 Main St., Newtown, CT
Thursday, July 12, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, August 2, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, September 6, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, October 4, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, November 1, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT
Thursday, December 6, 2012	8:30 AM 2 <sup>nd</sup> floor conference Rm. - 30 Trinity St. Hartford, CT

In the Manager's Operations Update and Review, Mr David Guay is:

- Currently working on the Enforcement Docket- in order to streamline the process of finalizing and executing settlement agreements;
- continuing his work on the new licensing software, however, does not expect the software to be ready for the upcoming renewal cycle;
- discussed the continuing efforts of the Secretary of the State & Deputy Secretary of the State to start the process of obtaining approval to hire a Board Attorney;
- made mention that Mr. Jim Bracken of the AICPA, will be joining the Board at the November meeting to present & discuss current issues with the peer review program.

The Board reviewed and noted, for the record, CPA Certificate Registration, CPA License & Firm Permit Applications approved by the Manager August 02, 2011 through September 06, 2011.

The Board noted, for the record, no PCAOB Inspection Reports received.

A motion was made by Philip DeCaprio and seconded by Richard Gesseck to table the issue of an employer's failure to verify the work experience for CPA applicant Mr. Carl Czaplicki. David Guay will contact the employer, on behalf of the Board, in order to gain an understanding & resolve this issue. All voted in favor; no votes against and no abstentions.

A motion was made by Martha Triplett and seconded by Leonard Romaniello to table Mr. Terry Eleftheriou's request for approval of his application for the CPA Certificate pending completion of the AICPA Ethics Examination. All voted in favor; no votes against and no abstentions; Mr. Richard Gesseck recused himself.

A motion was made by Leonard Romaniello and seconded by Martha Triplett to approve Mr. Eugene A. Turley's non-public experience. Opposed were Thomas Reynolds & Michael Weinshel; the motion passes.

A motion was made by Philip DeCaprio and seconded by Richard Sturdevant to approve the non-public experience submitted by CPA Certificate applicant Mr. William G. Gassel. All voted in favor; no votes against and no abstentions.

A motion was made by Philip DeCaprio and seconded by Leonard Romaniello to approve the non-public experience submitted by Mr. Allen I. Skott. All voted in favor; no votes against and no abstentions.

A motion was made by Richard Sturdevant and seconded by Richard Gesseck to add Woo-Young Kim's non-public experience application to the agenda of the September 07, 2011 Board Meeting. All voted in favor; no votes against and no abstentions.

A motion was made by Richard Sturdevant and seconded Richard Gesseck to approve the non-public experience submitted by Woo-Young Kim. All voted in favor; no votes against and no abstentions.

A motion was made by Martha Triplett and seconded by Leonard Romaniello to add Mr. Thomas G. Lombardi's non-public experience application to the agenda of the September 07, 2011 Board Meeting. All voted in favor; no votes against and no abstentions.

A motion was made by Michael Weinshel and seconded by Philip DeCaprio to approve the non-public experience submitted by Mr. Thomas G. Lombardi. All voted in favor; no votes against and no abstentions.

A motion was made by Martha Triplett and seconded by Philip DeCaprio to add Ms. Na Young's & Ms. Tara Zaidi's request for extension of their conditional credits as a result of Prometric Testing Centers' closure due to inclement weather to the September 07, 2011 Board Meeting Agenda. All voted in favor; no votes against and no abstentions.

A motion was made by Leonard Romaniello and seconded by Richard Gesseck to approve the extension of Ms. Na Young's & Ms. Tara Zaidi's conditional credits by one testing window. All voted in favor; no votes against and no abstentions.

A motion was made by Martha Triplett and seconded by Leonard Romaniello to approve the draft of NASBA's focus questions pending revisions made by the Board. All voted in favor; no votes against and no abstentions.

Under Public Comment, Mr. Arthur Renner, Executive Director of CSCPA, addressed the Board briefly.

#### **PUBLIC SESSION- ENFORCEMENT AGENDA**

**2009009-3180 – The firm of Arendholz, Bryan & Associates, PC, Permit No. 3677-** Requesting settlement approval for alleged failure to submit Quality Review reports and acceptance letters for 2006 & 2009; settlement penalty fee of \$500.00.

A motion was made by Michael Weinshel and seconded by Martha Triplett to approve the settlement agreement in case # 2009009-3180, against the firm of Arendholz, Bryan & Associates, PC. All voted in favor; no votes against and no abstentions.

**2010161-3511 – Richard Pelletier – J&R Business and Financial Consulting, LLC** – Requesting Dismissal, case was informally resolved by the respondent and complainant. Mr. Pelletier is a certificate holder only, who does tax work, with no evidence of use of the CPA title. The complaint was based on negligence in tax work and withholding of records. Complainant, after return of records, found another tax preparer.

A motion was made by Richard Sturdevant and seconded by Leonard Romaniello to dismiss case # 2010161-3511, against Mr. Richard Pelletier. All voted in favor; no votes against and no abstentions.

**2011065-3687 – The firm of Frank J. Mascia** – Requesting settlement approval for alleged failure to renew firm permit for 2009, 2010 & 2011 with settlement penalty fee of \$750.00.

A motion was made by Michael Weinshel and seconded by Richard Sturdevant to approve the settlement in case # 2011065-3687, against the firm of Frank J. Mascia. All voted in favor; no votes against and no abstentions.

**2011066-3688 – The firm of Raines & Gargan, CPAs PC** – Requesting settlement approval for alleged failure to renew firm permit for 2010 & 2011; settlement penalty fee of \$650.00.

A motion was made by Martha Triplett and seconded by Leonard Romaniello to approve the settlement in case # 2011066-3688, against the firm of Raines & Gargan, CPAs, PC. All voted in favor; no votes against and no abstentions.

**2011067-3689 – The firm of Francis X. Conlon & Co., PC, CPAs** – Requesting settlement approval for alleged failure to renew firm permit in a timely manner for 2011; settlement penalty fee of \$250.00.

A motion was made by Leonard Romaniello and seconded by Richard Sturdevant to approve the settlement in case # 2011067-3689, against the firm of Francis X. Conlon & Co., PC, CPAs. All voted in favor; no votes against and no abstentions.

**2011070-3698 – Andrew Koutroumanis, CPA** – Requesting dismissal; No probable cause – no violation; alleged possible failure to renew individual CPA License for 2011.

A motion was made by Leonard Romaniello and seconded by Martha Triplett to dismiss case # 2011070-3698, against Mr. Andrew Koutroumanis. All voted in favor; no votes against and no abstentions.

**2011071-3699 – Christopher Cerrato** – Requesting settlement approval for alleged failure to hold a CPA License while practicing with a penalty of \$3,265.00.

A motion was made by Martha Triplett and seconded by Leonard Romaniello to approve the settlement in case # 2011071-3699, against Mr. Christopher Cerrato. All voted in favor; no votes against and no abstentions.

A motion was made by Philip DeCaprio and seconded by Leonard Romaniello to enter into the Executive Session to discuss personnel matters at 10:32 A.M. All voted in favor; no votes against and no abstentions.

A motion was made Philip DeCaprio and seconded by Leonard Romaniello to exit the Executive Session at 10:51 A.M. All voted in favor; no votes against and no abstentions.

A motion was made by Philip DeCaprio and seconded by Leonard Romaniello to adjourn the September 07, 2011 Board Meeting of the Connecticut State Board of Accountancy at 10:52 A.M. All voted in favor; no votes against and no abstentions.